

Non-requirement of filing of Annual Return for 2015-16

In the budget 2016, Rule 12 of Central Excise Rules, 2002 and Rule 9A of CENVAT Credit Rules, 2004 relating to returns filing has been amended replacing Form ER-4 to ER-7 with an Annual Return. The same has to be filed by 30th November of succeeding year. In view of GST, it has been specifically clarified that the said returns need not be filed for 2015-16, which is due to be filed by 30.11.2016.

(Circular No. 1050/38/206-CX dated 08.11.2016)